Financial Statement
2000-2001

Cypress Hills
Regional College

102-01501/

Letter of Transmittal

The Honourable Dr. Lynda M. Haverstock
Lieutenant Governor
Province of Saskatchewan

Your Honour:

I have the honour to submit for your consideration the Financial Statements of the Cypress Hills Regional College for the year ending June 30, 2001.

Respectfully submitted,

Pat Lorjé, Minister
Post-Secondary Education and Skills Training

CYPRESS HILLS REGIONAL COLLEGE

SWIFT CURRENT, SASKATCHEWAN

Financial Statements for the Year Ended June 30, 2001

MEYERS NORRIS PENNY LLP

AUDITORS' REPORT

Board of Directors
Cypress Hills Regional College

We have audited the statement of financial position of Cypress Hills Regional College as at June 30, 2001 and the statements of operations and changes in fund balances, and cash flows for the year then ended. These financial statements are the responsibility of the college's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the college as at June 30, 2001 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Meyers Norris Penny LLP

Chartered Accountants

August 20, 2001

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2001

Statement 1

	Operating Fund	Capital Fund	2001	2000
ASSETS				
Current				
Cash and temporary investments	$ 609,492	$ -	$ 609,492	$ 728,635
Accounts receivable [Note 3]	144,715	-	144,715	228,315
Inventory	4,379	-	4,379	8,633
Prepaid expenses	4,899	-	4,899	150
	763,485	-	763,485	965,733
Capital [Note 4]	-	1,038,726	1,038,726	915,804
	$ 763,485	$ 1,038,726	$ 1,802,211	$ 1,881,537
LIABILITIES				
Current				
Accounts payable	$ 86,567	$ -	$ 86,567	$ 58,942
Accrued salaries and vacation payable	75,106	-	75,106	77,440
Deferred revenue [Note 6]	186,339	-	186,339	357,084
Tuition fee deposits	3,885	-	3,885	8,942
	351,897	-	351,897	502,408
FUND BALANCES - Statement 2				
Invested in capital assets	-	1,038,726	1,038,726	915,804
Internally restricted [Note 7]	319,201	-	319,201	194,400
Unrestricted	92,387	-	92,387	268,925
	411,588	1,038,726	1,450,314	1,379,129
	$ 763,485	$ 1,038,726	$ 1,802,211	$ 1,881,537

Approved on behalf of the Board

Director

Director

See accompanying notes to financial statements

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2001

Statement 2

	Operating Fund			Capital Fund		Total	
	Budget [Note 8]	2001	2000	2001	2000	2001	2000
REVENUES (Schedule 1)							
Saskatchewan Post-Secondary Education and Skills Training	$ 2,889,901	$ 2,912,153	$ 2,339,481	$ 60,000	$ 64,740	$ 2,972,153	$ 2,404,221
Federal government	37,448	32,839	89,721	-	-	32,839	89,721
Other	632,939	791,010	829,576	-	19,134	791,010	848,710
	3,560,288	3,736,002	3,258,778	60,000	83,874	3,796,002	3,342,652
EXPENSES (Schedule 2)							
Contractual and professional services	618,103	777,707	622,640	-	-	777,707	622,640
Rentals	83,452	76,367	74,827	-	-	76,367	74,827
Repairs and maintenance	41,300	41,251	47,488	-	-	41,251	47,488
Operating expenses (Schedule 3)	535,032	505,275	504,195	-	-	505,275	504,195
Personal services	2,260,179	2,197,985	1,843,968	-	-	2,197,985	1,843,968
Amortization	-	-	-	126,232	147,600	126,232	147,600
	3,538,066	3,598,585	3,093,118	126,232	147,600	3,724,817	3,240,718
Excess (deficiency) of revenue over expenses	$ 22,222	137,417	165,660	(66,232)	(63,726)	71,185	101,934
Fund balances, beginning of year		463,326	338,526	915,803	938,669	1,379,129	1,277,195
Interfund transfers [Note 12]		(189,155)	(40,860)	189,155	40,860	-	-
FUND BALANCES, END OF YEAR		$ 411,588	$ 463,326	$ 1,038,726	$ 915,803	$ 1,450,314	$ 1,379,129

See accompanying notes to financial statements

CYPRESS HILLS REGIONAL COLLEGE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2001

Statement 3

	2001	2000
CASH FROM OPERATING ACTIVITIES		
Excess of revenues over expenses	$ 71,185	$ 101,934
Amortization of capital assets	126,232	147,600
Net change in non-cash working capital [Note 13]	(67,406)	(55,439)
	130,011	194,095
INVESTING ACTIVITIES		
Additions to capital assets	(249,154)	(124,734)
NET INCREASE (DECREASE) IN CASH AND TEMPORARY INVESTMENTS	(119,143)	69,361
Cash and temporary investments at beginning of year	728,635	659,274
CASH AND TEMPORARY INVESTMENTS AT END OF YEAR	$ 609,492	$ 728,635

See accompanying notes to financial statements

1. PURPOSE AND AUTHORITY

The Cypress Hills Regional College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act.*

The Board of the Cypress Hills Regional College is responsible for administering and managing the educational affairs of the college in accordance with the intent of *The Regional Colleges Act* and its regulations.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant accounting policies:

(a) Fund Accounting

The accounts of the college are maintained in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following main funds:

(i) Operating Fund

The operating fund consists of those revenues and expenses relating to the general operations of the college.

(ii) Capital Fund

The capital fund reflects the equity of the college in capital assets after taking into consideration any associated long term debt. The capital fund consists of transfers and donations designated for capital purposes by the contributor, net of the annual amortization expense.

(b) Revenue Recognition

The college follows the restricted fund method of accounting for grants. Restricted transfers related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Transfers restricted for capital assets are recognized as revenue of the capital fund when received or receivable.

Unrestricted operating transfers are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(c) Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is charged on a straight line basis over the estimated useful life of the assets at the following rates, and is reported as an expense in the capital fund:

Buildings	5%
Pavement	20%
Furniture and equipment	10 - 33%

d) Inventory

Inventory is recorded at the lower of cost and net realizable value.

e) Investments

Investments are recorded at the lower of cost and market value.

3. ACCOUNTS RECEIVABLE

	2001	2000
Saskatchewan Post-Secondary Education and Skills Training	$ 41,261	$ 70,338
Federal government	15,316	21,852
Other	88,138	136,125
	$ 144,715	$ 228,315

4. CAPITAL

	2001			2000
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	$ 50,000	$ -	$ 50,000	$ 50,000
Buildings	1,220,402	385,946	834,456	718,647
Pavement	29,756	17,854	11,902	17,854
Furniture and equipment	758,349	615,981	142,368	129,303
	$ 2,058,507	$ 1,019,781	$ 1,038,726	$ 915,804

5. COMMITMENTS

The college is obligated under the following lease agreements:

a) Gravelbourg Learning Centre

A three year agreement, entered into with the Golden Plains School Division #124 effective from July 1, 2001 specifies a rental of $7,740 per year.

b) Shaunavon Learning Centre

A one-year agreement continuing thereafter on a year to year basis, entered into with the Shaunavon School Division #71 effective August 1, 1994 specifies a rental of $4,800 per year.

6. DEFERRED REVENUE

Deferred revenue consists of transfers received to carry out specific activities in excess of the expenses incurred on those activities at the end of the fiscal year.

	2001	2000
Saskatchewan Post-Secondary Education and Skills Training	$ 186,339	$ 335,671
Federal government	-	17,680
Other	-	3,733
	$ 186,339	$ 357,084

7. RESTRICTIONS ON NET ASSETS

The Board of Directors of Cypress Hills Regional College have placed internal restrictions on $319,201 ($194,400 in 2000) of unrestricted net assets to be used for future expenditures. These internally restricted amounts are not available for other purposes without approval of the Board of Directors. Schedule 4 details the internal restrictions and the individual amounts under each restriction.

8. BUDGET

The budget was prepared by regional college management with Board approval given on June 26, 2000. Ministerial approval was received December 18, 2000.

9. RELATED PARTY TRANSACTIONS

These financial statements include transactions with related parties. The college is related to all Saskatchewan Crown agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the college is related to non Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms. These transactions, and amounts outstanding at year end, are as follows:

The college brokerages course programs from the Saskatchewan Institute of Applied Science and Technology. The amount incurred during the year amounted to $337,440 (2000 - $346,891).

The college purchased telephone and utilities services from Saskatchewan Crown Corporations in the amount of $73,654 (2000 - $89,644).

The college offers courses through the University of Regina. The amount paid to the university was $82,823 (2000 - $99,307).

The college paid $25,167 (2000 - $25,342) to Saskatchewan Property Management Corporation for vehicle leases and mail services.

The college holds Saskatchewan Savings Bonds with a face value of $100,000, maturing July 15, 2005, with an interest rate of 5.75%

Other transactions with related parties and amounts due to or from them are described separately in the financial statements and the notes thereto.

10. FINANCIAL INSTRUMENTS

a) Fair Value

The carrying amount of cash and temporary investments, accounts receivable, accounts payable and accrued salaries and vacation payable approximates fair value due to the short-term maturity of these instruments. There are no significant terms or conditions related to these financial instruments that may affect the amount, timing, or certainty of future cash flows.

b) Credit Risk

The college is exposed to credit risk from the potential non payment of accounts receivable. The majority of the college's accounts receivable are from the provincial and federal governments, therefore, credit risk is minimal.

11. PENSIONS

Employees of the college participate in one of the two pension plans. Teachers and other employees holding a teaching certificate participate in a defined benefit plan, the Teachers' Superannuation Plan (TSP), which is administered by the Teachers' Superannuation Commission. The college has no financial obligation to TSP. Eligible employees contribute to TSP for their current service. No matching contribution is made by the college. The General Revenue Fund is responsible for the financial obligations of the TSP.

All other employees participate through Municipal Employees' Pension Plan (MEPP), which is a multi-employer defined benefit plan. The last actuarial valuation of the MEPP indicated there was a surplus in the plan. The college's financial obligation to the MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year amounted to $63,006 (2000 - $52,964).

12. INTERFUND TRANSFERS

In the year ended June 30, 2001, the Board approved a transfer of $189,155 from the operating fund to the capital fund to be used for capital purchases.

13. NET CHANGE IN NON-CASH WORKING CAPITAL

	2001	2000
Decrease (increase) in		
Accounts receivable	$ 83,600	$ (124,858)
Inventory	4,254	4,355
Prepaid expenses	(4,749)	8,531
Increase (decrease) in		
Accounts payable	27,625	15,293
Accrued salaries and vacation payable	(2,334)	14,703
Deferred revenue	(170,745)	23,135
Tuition fee deposits	(5,057)	3,402
	$ (67,406)	$ (55,439)

14. ECONOMIC DEPENDENCE

As the college's primary source of income is derived from funding from Saskatchewan Post-Secondary Education, its ability to continue as a viable operation is dependent upon maintaining this funding for educational service contract with Saskatchewan Post-Secondary Education.

15. COMPARATIVE FIGURES

(a) The comparative figures were reported by Stark & Marsh Chartered Accountants in their auditor's report dated August 25, 2000.

(b) Certain comparative figures have been reclassified or adjusted to conform to the current year's basis of presentation.

Cypress Hills Regional College
Schedule of Operating Fund Revenues by Function
For The Year Ended June 30, 2001

Schedule 1

	Administration	Programming				Support Services		2001 Total	2001 Budget [Note 8]	2000 Total
	General	Community and Individual Development	Adult Basic Education	University Credit	Vocational Technical	Student Services	Career Services			
Revenues:										
Post-Secondary Education and Skills Training										
Administration	$ 110,291	$ -	$ -	$ -	$ -	$ 10,150	$ -	$ 120,441	$ 114,650	$ 117,558
Base grant	1,510,570	-	-	-	-	-	-	1,510,570	1,403,635	1,048,995
Program payments	-	-	321,596	-	762,126	31,980	-	1,115,702	1,178,006	1,012,459
Regional Service Branch contracts	20,000	-	8,026	-	-	-	80,715	108,741	117,210	130,209
Rent	40,000	-	-	-	-	-	-	40,000	-	30,000
Other	4,933	-	-	-	-	11,731	35	16,699	76,400	260
	1,685,795	-	329,622	-	762,127	53,861	80,750	2,912,153	2,889,901	2,339,481
FEDERAL GOVERNMENT										
Administration	-	-	-	-	-	-	-	-	-	2,793
Contracts	-	-	30,843	-	-	-	-	30,843	36,448	70,723
Other	1,996	-	-	-	-	-	-	1,996	1,000	16,205
	1,996	-	30,843	-	-	-	-	32,839	37,448	89,721
OTHER										
Contracts	76,463	3,099	21,591	13,631	22,635	-	-	137,419	157,320	156,692
Interest and dividends	58,360	-	-	-	-	-	-	58,360	20,000	44,284
Rents	6,833	-	-	-	-	-	-	6,833	3,800	3,639
Resale items	3,246	180	-	-	-	-	-	3,426	500	2,050
Tuition	-	125,663	50	69,463	359,145	-	-	554,321	436,019	421,277
Other	22,432	577	-	-	4,092	3,550	-	30,651	15,300	201,636
	167,334	129,519	21,641	83,094	385,872	3,550	-	791,010	632,939	829,576
Total Revenue	1,855,125	129,519	382,106	83,094	1,147,999	57,411	80,750	3,736,002	3,560,288	3,258,778
Total Expense (Schedule 2)	1,829,293	93,949	327,600	99,565	963,971	154,794	129,413	3,598,585	3,538,066	3,093,118
Excess (Deficiency) of Revenue over Expenses	$ 25,832	$ 35,570	$ 54,506	$ (16,471)	$ 184,028	$ (97,383)	$ (48,663)	$ 137,417	$ 22,222	$ 165,660

See accompanying notes to financial statements

Cypress Hills Regional College
Schedule of Operating Fund Revenues by Function
For The Year Ended June 30, 2001

Schedule 1

	Administration	Programming				Support Services				
	General	Community and Individual Development	Adult Basic Education	University Credit	Vocational Technical	Student Services	Career Services	2001 Total	2001 Budget [Note 8]	2000 Total
Revenues:										
Post-Secondary Education and Skills Training										
Administration	$ 110,291	$ -	$ -	$ -	$ -	$ 10,150	$ -	$ 120,441	$ 114,650	$ 117,558
Base grant	1,510,570	-	-	-	-	-	-	1,510,570	1,403,635	1,048,995
Program payments	-	-	321,596	-	762,126	31,980	-	1,115,702	1,178,006	1,012,459
Regional Service Branch contracts	20,000	-	8,026	-	-	-	80,715	108,741	117,210	130,209
Rent	40,000	-	-	-	-	-	-	40,000	-	30,000
Other	4,933	-	-	-	-	11,731	35	16,699	76,400	260
	1,685,795	**-**	**329,622**	**-**	**762,127**	**53,861**	**80,750**	**2,912,153**	**2,889,901**	**2,339,481**
FEDERAL GOVERNMENT										
Administration	-	-	-	-	-	-	-	-	-	2,793
Contracts	-	-	30,843	-	-	-	-	30,843	36,448	70,723
Other	1,996	-	-	-	-	-	-	1,996	1,000	16,205
	1,996	**-**	**30,843**	**-**	**-**	**-**	**-**	**32,839**	**37,448**	**89,721**
OTHER										
Contracts	76,463	3,099	21,591	13,631	22,635	-	-	137,419	157,320	156,692
Interest and dividends	58,360	-	-	-	-	-	-	58,360	20,000	44,284
Rents	6,833	-	-	-	-	-	-	6,833	3,800	3,639
Resale items	3,246	180	-	-	-	-	-	3,426	500	2,050
Tuition	-	125,663	50	69,463	359,145	-	-	554,321	436,019	421,277
Other	22,432	577	-	-	4,092	3,550	-	30,651	15,300	201,636
	167,334	**129,519**	**21,641**	**83,094**	**385,872**	**3,550**	**-**	**791,010**	**632,939**	**829,576**
Total Revenue	**1,855,125**	**129,519**	**382,106**	**83,094**	**1,147,999**	**57,411**	**80,750**	**3,736,002**	**3,560,288**	**3,258,778**
Total Expense (Schedule 2)	**1,829,293**	**93,949**	**327,600**	**99,565**	**963,971**	**154,794**	**129,413**	**3,598,585**	**3,538,066**	**3,093,118**
Excess (Deficiency) of Revenue over Expenses	**$ 25,832**	**$ 35,570**	**$ 54,506**	**$ (16,471)**	**$ 184,028**	**$ (97,383)**	**$ (48,663)**	**$ 137,417**	**$ 22,222**	**$ 165,660**

See accompanying notes to financial statements

Cypress Hills Regional College
Schedule of Operating Fund Expenses by Function
For The Year Ended June 30, 2001

Schedule 2

	General Administration			Programming				Support Services				
	Board	Administration	Organizational	Community and Individual Development	Adult Basic Education	University Credit	Vocational Technical	Student Services	Career Services	2001 Total	2001 Budget [Note 8]	2000 Total
Contractual and Professional Services	$ 1,853	$ 72,735	$ 11,870	$ 63,768	$ -	$80,262	$ 540,247	$ 1,050	$ 5,922	$ 777,707	$ 618,103	$ 622,640
Rentals	-	29,409	12,639	2,537	-	-	31,739	-	43	76,367	83,452	74,827
Repairs and Maintenance	-	36,464	4,787	-	-	-	-	-	-	41,251	41,300	47,488
Operating (Schedule 3)	33,545	218,202	83,150	26,888	27,986	19,303	65,501	5,511	25,189	505,275	535,032	504,195
Personal Services	16,969	624,088	683,582	756	299,614	-	326,484	148,233	98,259	2,197,985	2,260,179	1,843,968
TOTAL EXPENSE	$ 52,367	$ 980,898	$ 796,028	$ 93,949	$ 327,600	$99,565	$ 963,971	$154,794	$ 129,413	$ 3,598,585	$ 3,538,066	$ 3,093,118

See accompanying notes to financial statements

Cypress Hills Regional College
Schedule of Operating Fund Expenses by Function
For The Year Ended June 30, 2001

Schedule 2

	General Administration			Programming				Support Services				
	Board	Administration	Organizational	Community and Individual Development	Adult Basic Education	University Credit	Vocational Technical	Student Services	Career Services	2001 Total	2001 Budget [Note 6]	2000 Total
Contractual and Professional Services	$ 1,853	$ 72,735	$ 11,870	$ 63,768	$ -	$80,262	$ 540,247	$ 1,050	$ 5,922	$ 777,707	$ 618,103	$ 622,640
Rentals	-	29,409	12,639	2,537	-	-	31,739	-	43	76,367	83,452	74,827
Repairs and Maintenance	-	36,464	4,787	-	-	-	-	-	-	41,251	41,300	47,488
Operating (Schedule 3)	33,545	218,202	83,150	26,888	27,986	19,303	65,501	5,511	25,189	505,275	535,032	504,195
Personal Services	16,969	624,088	683,582	756	299,614	-	326,484	148,233	98,259	2,197,985	2,260,179	1,843,968
TOTAL EXPENSE	$ 52,367	$ 980,898	$ 796,028	$ 93,949	$ 327,600	$99,565	$ 963,971	$154,794	$ 129,413	$ 3,598,585	$ 3,538,066	$ 3,093,118

See accompanying notes to financial statements

CYPRESS HILLS REGIONAL COLLEGE

SCHEDULE OF OPERATING EXPENSES

FOR THE YEAR ENDED JUNE 30, 2001

Schedule 3

	Budget [Note 8]	2001	2000
OPERATING EXPENSES			
Advertising	$ 75,880	$ 84,946	$ 71,633
Association fees and dues	7,460	6,919	7,041
Bad debts	250	455	217
Computer software	22,550	17,798	39,108
Conference and training fees	34,246	20,697	15,964
Insurance	13,150	12,520	12,446
Interest and bank charges	830	206	213
Licenses and taxes	1,300	894	3,877
Materials and supplies	126,030	106,717	110,346
Minor equipment purchases	31,150	13,618	23,729
Other	-	11	167
Postage, freight and courier	11,854	11,222	12,194
Printing and duplicating	14,800	10,303	7,504
Subscriptions	1,100	1,238	1,059
Telephone and fax	59,700	47,769	43,136
Travel	73,432	101,454	89,358
Utilities	61,300	68,508	66,203
	$ 535,032	$ 505,275	$ 504,195

CYPRESS HILLS REGIONAL COLLEGE

SCHEDULE OF RESERVE TRANSACTIONS

FOR THE YEAR ENDED JUNE 30, 2001

Schedule 4

	Balance beginning of the year	Add appropriations from unrestricted net assets	Less transfers to unrestricted net assets	Balance end of the year
Equipment reserve	$ 90,400	$ -	$ -	$ 90,400
Program reserve	29,000	-	-	29,000
Building reserve	60,000	100,000	-	160,000
Education leave reserve	15,000	24,801	-	39,801
	$ 194,400	$ 124,801	$ -	$ 319,201

PUBLIC ACCOUNTS
CYPRESS HILLS REGIONAL COLLEGE
For the Year Ended June 30, 2001
unaudited

VENDERS PAID OVER $20,000.00

Listed are payees who received $20,000 or more for the provision of goods and services, including office supplies, advertising, contracts and equipment

VENDER		AMOUNT
City of Swift Current	$	34,325.19
Grand and Toy	$	35,074.78
Great West Life	$	89,430.25
Kelly's Roofing	$	46,063.50
Microage Computer Centre	$	53,533.79
Moose Jaw Heating and Plumbing	$	67,410.00
Municipal Employees Pension Plan	$	69,556.72
RMIS Roof Management	$	50,930.74
Receiver General of Canada	$	123,162.35
Red Coat Cattle Feeders Inc.	$	22,250.00
Redhead Equipment Ltd.	$	26,207.57
SaskEnergy	$	29,236.52
SaskTel	$	41,528.85
SIAST - Kelsey	$	60,993.62
SIAST - Palliser	$	102,247.28
SIAST - Wascana	$	98,499.56
SIAST - Woodlands	$	75,699.66
Southwest Centre for Enterpreneurial	$	38,112.79
SK Property Management Corp.	$	25,167.10
Southeast Regional College	$	40,845.00
Springs Drive Restaurant Ltd.	$	27,328.00
Stark & Marsh	$	27,975.21
Swift Litho Printing	$	39,935.23
Thomas Cook Restaurant	$	24,527.00
University of Regina	$	42,442.94
Other	$	926,956.59
Total:		$2,219,440.24

PUBLIC ACCOUNTS
CYPRESS HILLS REGIONAL COLLEGE
For the Year Ended June 30, 2001
unaudited

SALARIES OVER $2,500.00

Listed are individuals who received payment for salaries,wages,honorariums,etc.,which total $2500

NAME	AMOUNT	NAME	AMOUNT
Aisman, Gordon	$ 2,594.40	Kalmakoff, Lawrence	$ 5,149.62
Bath, Edgar	$ 30,718.60	Kehler, Lorraine	$ 47,689.86
Benesh, Mary Jane	$ 34,054.36	Knippshild, Dianne	$ 36,524.60
Blohm, Douglas	$ 44,841.93	Kosolofski, Boyd	$ 24,632.04
Booth, Joanne	$ 43,744.78	Laird, Mercy	$ 4,426.53
Boutwell, Dawn	$ 43,005.06	Lautsch, Stanley	$ 22,091.60
Budd, Evan	$ 3,551.26	Legault, Janet	$ 3,546.09
Busch, Karen	$ 52,148.26	Markewich, David	$ 10,386.09
Carr, Allyson	$ 14,113.74	Martinson, Patricia	$ 8,990.00
Clarke, Neil	$ 80,041.60	Melhoff, Claire	$ 72,088.20
Cole, Teresa	$ 38,989.44	Molyneux, Diana	$ 59,025.16
Cooper, Lyla	$ 34,674.98	Morstad, Maureen	$ 22,662.83
Cote, Cheryl	$ 25,471.55	Mulatz, Sheila	$ 3,175.86
Craig, Monique	$ 6,081.58	Newby, Karen	$ 13,636.15
Denning, Darryl	$ 52,617.38	Olfert, Margaret	$ 9,120.54
Duff, Corinne	$ 3,233.37	Raab, Verna	$ 2,988.22
Farmer, Elaine	$ 2,754.00	Reaves-Jacobson Jacyln	$ 7,587.36
Fehr, Sharon	$ 54,210.49	Redmond, Edna	$ 34,769.19
Fitz-Gerald, Barbara	$ 6,972.45	Richmond, Karen	$ 51,986.15
Forde, Terry	$ 6,916.25	Roberts, Colleen	$ 40,400.83
Foster, Joan	$ 48,105.51	Robinson, Sharon	$ 47,901.54
Funk, Jeff	$ 32,159.02	Rodgers, Ann	$ 2,500.00
Ghosh, Bula	$ 39,548.97	Ross, Elena	$ 7,860.45
Gordon, Elizabeth	$ 40,285.97	Schafer, Margaret	$ 41,988.58
Gottinger, Dorothy	$ 39,825.59	Shumilak, Mary	$ 4,579.42
Gove, Terry	$ 71,331.51	Steinley, Adeline	$ 53,392.70
Haydon, Brenda	$ 54,242.45	Stevenson, Bonnie	$ 34,673.82
Heinrichs, Louise	$ 52,604.15	Stewardson, David	$ 5,293.93
Heise, Adele	$ 59,869.69	Titemore, Richelle	$ 10,008.94
Hester, Sharon	$ 4,541.01	Toles, Ron	$ 12,927.91
Hlady, Patricia	$ 40,848.60	Tweed, Charlotte	$ 20,873.48
Hnatiuk, Margaret	$ 34,673.98	Tweed, Darryl	$ 10,108.92
Huff, Vicky	$ 32,732.63	Unteriner, Jane	$ 27,096.27
Huntley, Krista	$ 10,650.16	Vigueras, Linda	$ 45,279.12
Jacobson-Gundlock, Tanya	$ 1,173.24	Wiebe, John	$ 33,104.76
Johnston, Jason	$ 8,564.25	Wightman, Larry	$ 3,025.00
Jones, Charlene	$ 11,488.10	Willatt, Linda	$ 9,724.76
Total:	$ 1,163,380.31	Total:	$ 851,216.52